

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT
Jennings, Louisiana**

Basic Financial Statements

As of and for the Year Ended December 31, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

8/19/09

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
Jennings, Louisiana

Basic Financial Statements
As of and for the Year Ended December 31, 2008
With Supplemental Information Schedules

CONTENTS

	Statement	Page
Independent Auditor's Report		1-2
<u>BASIC FINANCIAL STATEMENTS</u>		
Government-wide Financial Statements (GWFS):		
Statement of Net Assets	A	4
Statement of Activities	B	5
Fund Financial Statements (FFS):		
Governmental Funds:		
Balance Sheet	C	7
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	D	8
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	9
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	F	10
Fiduciary Funds:		
Statement of Fiduciary Net Assets	G	11
Notes to the Basic Financial Statements		13-27
	Schedules	Page
<u>REQUIRED SUPPLEMENTAL INFORMATION</u>		
Budgetary Comparison Schedule-General Fund and Budgeted Major Funds:		
General Fund	1	29
Title IV-D Fund	2	30
Drug Forfeiture Fund	3	31
Notes to Budgetary Comparison Schedules		32
<u>SUPPLEMENTAL INFORMATION</u>		
Nonmajor Special Revenue Funds:		
Combining Balance Sheet	4	34
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	5	35
Agency Funds:		
Combining Balance Sheet	6	36
Schedule of Changes in Deposits Due Others	7	37
Other Reports:		
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Governmental Auditing</i> Standards		39-40
Schedule of Findings and Responses		41
Management's Summary Schedule of Prior Year Audit Findings		42
Management's Corrective Action Plan for Current Year Audit Findings		43

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INDEPENDENT AUDITOR'S REPORT

Honorable Michael C. Cassidy
District Attorney
Thirty-First Judicial District
Jennings, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District Attorney of the Thirty-First Judicial District (District Attorney), a component unit of the Jefferson Davis Parish Police Jury, as for the year ended December 31, 2008, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District Attorney's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the remaining aggregate fund information for the District Attorney of the Thirty-First Judicial District as of December 31, 2008, and respective changes in financial position thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued a report dated June 5, 2009, on my consideration of the District Attorney's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

The District Attorney has not presented a management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of the basis financial statements.

The budgetary comparison information listed in the accompanying table of contents are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplemental information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District Attorney's basic financial statements. The supplemental information section which includes the combining and individual fund financial statements and other supplemental information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements, and other supplemental information have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Edward L. Krielow
Certified Public Accountant

Jennings, Louisiana
June 5, 2009

Basic Financial Statements
Government-wide
Financial Statements (GWFS)

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
Statement of Net Assets
December 31, 2008

ASSETS

Cash	\$ 545,841
Investments	501,785
Receivables	78,277
Capital assets:	
Exhaustible capital assets, net of depreciation	<u>50,670</u>
Total Assets	<u>\$ 1,176,573</u>

LIABILITIES

Accounts payable	\$ 12,857
Payroll deductions, withholdings, and accrued salaries payable	25,403
Due to other governments	23,525
Deferred revenue	<u>2,500</u>
Total Liabilities	<u>\$ 64,285</u>

NET ASSETS

Invested in Capital Assets	\$ 50,670
Unrestricted	<u>1,061,618</u>
Total Net Assets	<u>\$ 1,112,288</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
Statement of Activities
For the Year Ended December 31, 2008

EXPENDITURES/EXPENSES

Judiciary:

Salaries and related benefits	\$ 774,743
Adversting, dues and subscriptions	39,205
Communications	30,930
Repairs and maintenance	15,015
Professional services	68,878
Insurance	8,082
Office supplies	76,324
Operating supplies	4,992
Travel and professional development	4,937
Intergovernmental expenditures:	
Distribution to other governments-LACE	245,970
Depreciation expense	22,767
Other	57,042
Total Program Expenditures/Expenses	<u>\$ 1,348,885</u>

PROGRAM REVENUES

Commission of fines and forfeitures	424,785
Charges for services	29,265
Operating grants and contributions	834,556
Total Program Revenueus	<u>\$ 1,288,606</u>

Net Program Expenses	<u>(60,279)</u>
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GENERAL REVENUES

Interest earned	\$ 28,477
Miscellaneous	500
Total General Revenues	<u>\$ 28,977</u>

CHANGE IN NET ASSETS	\$ (31,302)
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NET ASSETS-BEGINNING OF YEAR	<u>1,143,590</u>
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NET ASSETS-END OF YEAR	<u><u>\$ 1,112,288</u></u>
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The accompanying notes are an integral part of this statement.

Basic Financial Statements
Fund Financial Statements (FFS)

STATEMENT C

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
Balance Sheet
December 31, 2008

	General Fund	Title IV-D	Drug Forfeiture	Other Funds	Total Governmental Funds
ASSETS					
Cash	\$ 85,058	\$ 37,985	\$ 402,868	\$ 19,930	\$ 545,841
Investments	159,671	-	315,151	26,963	501,785
Receivables	68,137	7,797	2,343	-	78,277
Interfund receivables	13,800	-	-	31,000	44,800
Total Assets	<u>\$ 326,666</u>	<u>\$ 45,782</u>	<u>\$ 720,362</u>	<u>\$ 77,893</u>	<u>\$ 1,170,703</u>
LIABILITIES AND FUND BALANCES					
Accounts payable	\$ 9,101	\$ -	\$ 3,756	\$ -	\$ 12,857
Payroll deductions, withholdings, and accrued salaries payable	24,124	1,279	-	-	25,403
Due to other governments	23,525	-	-	-	23,525
Deferred revenue	2,636	100	956	-	3,692
Interfund payables	10,000	-	33,500	1,300	44,800
Total Liabilities	<u>\$ 69,386</u>	<u>\$ 1,379</u>	<u>\$ 38,212</u>	<u>\$ 1,300</u>	<u>\$ 110,277</u>
FUND BALANCES					
Unreserved - undesignated	<u>\$ 257,280</u>	<u>\$ 44,403</u>	<u>\$ 682,150</u>	<u>\$ 76,593</u>	<u>\$ 1,060,426</u>
Total Fund Balances	<u>\$ 257,280</u>	<u>\$ 44,403</u>	<u>\$ 682,150</u>	<u>\$ 76,593</u>	<u>\$ 1,060,426</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 326,666</u>	<u>\$ 45,782</u>	<u>\$ 720,362</u>	<u>\$ 77,893</u>	<u>\$ 1,170,703</u>

The accompanying notes are an integral part of this statement.

STATEMENT D

**DISTRICT ATTORNEY OF THE THIRTY-FIRST DISTRICT
Reconciliation of The Governmental Funds
Balance Sheet to the Statement of Net Assets
December 31, 2008**

Total Ending Fund Balances-Governmental Funds (Statement C) **\$ 1,060,426**

*Amounts reported for governmental activities in the statement of net assets
are different because:*

Capital assets used in governmental activities are not financial resources
and therefore are not reported as assets in governmental funds.

Capital Assets	\$ 273,758	
Less: Accumulated Depreciation	<u>(223,088)</u>	50,670

Liability for earned but deferred revenue:

Deferred interest revenue	<u>1,192</u>
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Net Assets (Statement A) **\$ 1,112,288**

The accompanying notes are an integral part of this statement.

STATEMENT E

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 2008

	General Fund	Title IV-D	Drug Forfeiture	Other Funds	Total Governmental Funds
REVENUES					
Commissions on fines and forfeitures	\$ 341,971	\$ -	\$ 57,118	\$ 25,696	\$ 424,785
Intergovernmental revenues:					
Federal	-	62,024	-	-	62,024
State	266,904	31,951	-	-	298,855
Parish	692,831	-	-	-	692,831
Charges for services	-	-	-	29,265	29,265
Interest earnings	8,281	484	20,365	491	29,621
Other revenues	500	-	-	-	500
Total Revenues	\$ 1,310,487	\$ 94,459	\$ 77,483	\$ 55,452	\$ 1,537,881
EXPENDITURES					
Current:					
General government-Judicial					
Salaries and related benefits	\$ 903,648	\$ 90,249	\$ 27,881	\$ -	\$ 1,021,778
Advertising, dues and subscriptions	11,324	-	-	-	11,324
Communications	29,268	1,662	-	-	30,930
Repairs and maintenance	15,015	-	-	-	15,015
Professional services	39,132	-	3,755	25,991	68,878
Insurance	8,082	-	-	-	8,082
Office supplies	75,818	244	213	49	76,324
Operating supplies	1,715	-	3,277	-	4,992
Travel and professional development	4,093	-	844	-	4,937
Other expenditures	9,124	-	35,230	12,688	57,042
Intergovernmental expenditures:					
Distributions to other governments-LACE	245,970	-	-	-	245,970
Distributions to other agencies	-	-	-	-	-
Capital outlay	1,829	-	-	-	1,829
Total Expenditures	\$ 1,345,018	\$ 92,155	\$ 71,200	\$ 38,728	\$ 1,547,101
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (34,531)	\$ 2,304	\$ 6,283	\$ 16,724	\$ (9,220)
OTHER FINANCING SOURCES (USES)					
Operating transfers in	\$ -	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-	-
Total Other Financing Sources and Uses	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGES IN FUND BALANCES	\$ (34,531)	\$ 2,304	\$ 6,283	\$ 16,724	\$ (9,220)
FUND BALANCES BEGINNING OF YEAR	291,811	42,099	675,867	59,869	1,069,646
FUND BALANCES END OF YEAR	\$ 257,280	\$ 44,403	\$ 682,150	\$ 76,593	\$ 1,060,426

The accompanying notes are an integral part of this statement

STATEMENT F

DISTRICT ATTORNEY OF THE THIRTY-FIRST DISTRICT Reconciliation of the Statements of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities For the Year Ended December 31, 2008

Total Net Change in Fund Balance-Governmental Funds (Statement E)	\$	(9,220)
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense exceeds capital outlays in the period:

Depreciation expense	\$	(22,767)	
Capital outlays		<u>1,829</u>	(20,938)

The net effect of various transactions involving capital assets (ie., sales, trade-ins, and contributions) is to decrease net assets

Revenue earned during the period but not yet available:

Accrued interest receivable	<u>(1,144)</u>
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Change in Net Assets of Governmental Activities (Statement B)	<u>\$</u>	<u>(31,302)</u>
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The accompanying notes are an integral part of this statement.

STATEMENT G**DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
FIDUCIARY FUNDS
Statement of Fiduciary Net Assets
December 31, 2008**

	<u>Total Agency Funds</u>
ASSETS	
Cash	\$ 255,945
Receivables:	
Other	<u>-</u>
Total Assets	<u><u>\$ 255,945</u></u>
LIABILITIES	
Due to others	<u>\$ 255,945</u>
Total Liabilities	<u><u>\$ 255,945</u></u>

The accompanying notes are an integral part of this statement.

Notes to the Financial Statements

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT**
Jennings, Louisiana

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

INTRODUCTION

Under constitutional provisions and LSA-RS 15.571, the office of the District Attorney is established within each judicial district. The District Attorney serves a term of six years and takes office on the first day of January following the election.

As provided by LSA-RS 16:1, the District Attorney represents the state in all civil actions, is in charge of every criminal prosecution by the state in his district, is the representative of the state before the grand juries in his district, and is the legal advisor to the grand juries. In addition, the District Attorney can ex officio be the regular attorney and counsel for the police jury, the parish school board within the district, and all state boards or commissions domiciled therein the members of which, in whole or in part, are elected by the people or appointed by the governor or other prescribed authority.

The jurisdiction of the District Attorney of the Thirty-First Judicial District is comprised of Jefferson Davis Parish and the office is located in the parish courthouse in the City of Jennings. The staff of the District Attorney is made up of fifteen employees including the District Attorney, four assistant District Attorneys, two investigators, and investigative assistant, a victim's coordinator and six clerical personnel.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The District Attorney is an independent elected official; however, the District Attorney is fiscally dependent on the Jefferson Davis Parish Police Jury. The police jury maintains and operates the parish courthouse in which the District Attorney's office is located and provides funds for equipment and furniture of the District Attorney's office. In addition, the police jury's basic financial statements would be incomplete or misleading without inclusion of the District Attorney. For these reasons, the District Attorney was determined to be a component unit of the Jefferson Davis Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the District Attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. BASIS OF PRESENTATION

The accompanying financial statements of the Thirty-First Judicial District have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued in June, 1999.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT**
Jennings, Louisiana

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

Government-Wide Financial Statements (GWFS)

The government-wide financial statements (GWFS) report information on all of the nonfiduciary activities of the District Attorney. For the most part, the effect of the interfund activity has been removed from these statements.

The statement of net assets presents information on all of the District Attorney's assets and liabilities, with the difference between the two reported as net assets. Over time, increases and decreases in net assets may serve as a useful indicator of whether the financial position of the District Attorney is improving or deteriorating.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses of other functions are not allocated to those functions but are reported separately in the statement of activities.

Fund Financial Statements (FFS)

Separate fund financial statements (FFS) are provided for governmental funds and fiduciary funds, even though the latter are excluded from the GWFS. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District Attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain District Attorney functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts. The following fund type are used by the District Attorney:

Governmental Funds. Governmental funds account for all or most of the District Attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the District Attorney. The following are the District Attorney's major governmental funds.

General Fund - The primary operating fund of the District Attorney and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to District Attorney policy. The General Fund was established in compliance with Louisiana Revised Statute 15:571.11, which provides that 12 percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenditures of his office.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT**

Jennings, Louisiana

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

Title IV-D Special Revenue Fund - The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Drug Forfeiture Special Revenue Fund - The Drug Forfeiture Special Revenue Fund consists of 20% of the fines collected and bonds forfeited under the Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989 as prescribed under LRS 40:2616. At the discretion of the District Attorney these funds are put in this special revenue fund instead of the general fund as allowed by law. As provided by LRS 40:2616, these funds can be used for public purposes including, but not limited to use for prosecution, rewards, support and continuing legal education in furtherance of Chapter 26 Title 40.

Additionally the following are the District Attorney's nonmajor governmental funds:

Worthless Check Collection Fee Special Revenue Fund - The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the District Attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the District Attorney and may be used to defray the salaries and the expenses of the office of the District Attorney, but may not be used to supplement the salary of the District Attorney.

Pre-Trial Intervention Special Revenue Fund - The Pre-Trial Intervention Special Revenue Fund was established by the District Attorney to isolate the program revenues and expenditures. The program is a diversion program which is offered to selected non-violent offenders as an alternative to prosecution. Participants receive coordinated assistance in job placement, educational and vocational referrals, personal and group counseling, and referrals to other community agencies appropriate to their needs. The revenues for this fund are derived from charges for services to participants and operating transfers from other funds of the District Attorney.

Fiduciary Funds. Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the District Attorney. This District Attorney's fiduciary funds include:

Escrow Agency Fund - The Escrow Agency Fund was created to account for collections by the District Attorney's office which are to be distributed to other agencies and victims of crimes. This fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

Drug Asset Seizure Agency Fund - The Drug Asset Seizure Agency fund was established in compliance with Louisiana Revised Statute 40:2616, which provides that the proceeds of any sale and any monies forfeited or obtained by judgment or settlement under the Seizure and Controlled Dangerous Substances Property Forfeiture Act of 1989 shall be deposited into a special trust fund until the court determines equitable distribution of these funds. This agency fund is custodial in

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT**
Jennings, Louisiana

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

nature (assets equal liabilities) and does not involve the measurement of results of operations. The law provides that the District Attorney shall administer expenditures from this fund in the following priority:

- For satisfaction of any bona fide security interest or lien.
- Thereafter, for payment of all proper expenses of the proceedings for forfeiture and sale, including expenses of seizure, maintenance of custody, advertising, and court costs.
- The remaining funds are to be allocated 60% to the law enforcement agency or agencies making the seizure, 20% to the criminal court fund, and 20% to any District Attorney's office that handles the forfeiture action for the state.

Worthless Check Escrow Agency Fund - This fund was established to account for collections of worthless check restitution and fees to be distributed to victims and other government agencies. This fund is custodial in nature (assets equal liabilities) and does not involve the measurement of results of operations.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund, Major Funds, and Other Funds, of Statement C and E, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of District Attorney operations.

The amounts reflected in the General fund, Major Funds, and Other Funds, of Statement C and E, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District Attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations were expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Intergovernmental revenues and fees, charges for services, and commissions on fines and forfeitures are recorded with the District Attorney is entitled to the funds or earlier if susceptible to accrual criteria are met. Investment earnings are recorded as earned since they are measurable and available. Substantially all other revenues are recorded when received.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT**
Jennings, Louisiana

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources and uses in the accounting period in which the transfers occur. Proceeds from the sale of fixed assets and insurance proceeds received on damaged fixed assets are also accounted for as other financing sources and are recognized when received.

Government-Wide Financial Statements (GWFS)

The Statement of Net Assets (Statement A) and the Statement of Activities (Statement B) display information about the District Attorney as a whole. These statements include all the financial activities of the District Attorney. Information contained in these columns reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues - Program revenues included in the Statement of Activities (Statement B) are derived directly from District Attorney's users as a fee for services; program revenues reduce the cost of the function to be financed from the District Attorney's general revenues.

D. DEPOSITS AND INVESTMENTS

Deposits and investments include amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing deposits, money market accounts, or time deposits with state banks organized under Louisiana Law or any other state of the United States, or under the laws of the United States.

Investments are limited by Louisiana Revised Statute (R.S.) 33:2955 since the District Attorney does not have a formal investment policy. Funds which are available for investment and above immediate cash requirements can be invested in statutorily sanctioned investments including direct U.S. Treasury obligations, bonds, debentures, notes issued by or guaranteed by federal agencies, or certificates, or time certificate of deposit in any bank domiciled or have a branch office in Louisiana or any other federally insured investment. Statutorily sanctioned investments also include funds invested with external local government investment pools such as Louisiana Assets Management Pool.

When investments are present in the financial statements they are reflected at fair value except for the following which are permitted per GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*:

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT**
Jennings, Louisiana

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms do not consider market rates, are reported using a cost-based measure. Interest-earning investment contracts include time deposits with financial institutions (such certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money-market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less are reported at amortized cost. Money market investments are short-term, highly liquid debt instruments that include U.S. Treasury obligations.

E. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables/payables are classified as interfund receivable/payables on the FFS balance sheet. Short-term interfund loans are also classified as interfund receivables/payables.

F. CAPITAL ASSETS

Fund Financial Statements (FFS)

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Government-Wide Financial Statements (GWFS)

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are capitalized at historical cost or estimated historical cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The District Attorney maintains a threshold level of \$1,000 or more for capitalizing capital assets. Additions, improvement and other capital outlays that significantly extend the useful life of an assets are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation of all exhaustible capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The estimated useful life by type of assets is as follows:

Vehicles	5 years
Improvements	5-20 years
Furniture and equipment	5-10 years
Other	5-20 years

G. COMPENSATED ABSENCES

The District Attorney has the following policy relating to vacation and sick leave:

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT
Jennings, Louisiana**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

Vacations

Clerical personnel are granted ten working days per year for the first through the fifth year of service, fifteen working days per year for the sixth through the twelfth year; and twenty working days per year for service beyond twelve years. Primarily all of the clerical personnel's salaries are paid by the police jury's criminal court fund. This part of the vacation liability applies to the police jury and not the District Attorney's office. However, vacation time must be taken before the end of the year or it is forfeited. The District Attorney does not allow vacation time to accumulate or vest beyond year end.

All District Attorneys and the administrative and investigative assistants are authorized ten working days per year for the first year of service, then fifteen working days per year for the second through tenth year of service; and twenty-five days per year after ten years of service.

Vacation time must be used before the end of the year or it is forfeited. The District Attorney does not allow vacation time to accumulate or vest beyond year end.

Sick Leave

Each employee shall accrue sick leave at the rate of one day per month, the first five years, and then one and a half days per month for all years thereafter. Accumulated sick leave cannot exceed 180 days. Employees cannot be paid for accrued sick leave when they resign, retire or are terminated.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as current year expenditure in the governmental funds when the leave is actually taken. As of December 31, 2008, the District Attorney did not have a liability for accrued vacation leave since this benefit does not vest past year end. Therefore the financial statements do not contain a liability for unpaid vacation pay. This District Attorney does not accrue a liability for nonvesting accumulating rights to receive sick pay benefits as allowed by GASB C60.611.

H. FUND EQUITY

Fund Financial Statements (FFS)

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved displayed as either designated or undesignated. In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriations or are legally restricted by outside parties for use for a specific purpose. Any designations of fund balance represent tentative management plans that are subject to change.

Government-Wide Financial Statements (GWFS)

Equity is classified as net assets and displayed in three components:

Invested in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT
Jennings, Louisiana**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

Restricted net assets - Consists of net assets with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or law through constitutional provisions or enabling legislation.

Unrestricted net assets - All other net assets that do not meet the definition of "restricted or "invested in capital assets, net of related debt".

When both restricted and unrestricted resources are available for use, it is the District Attorney's policy to use restricted resources first, then unrestricted resources as they are needed.

I. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as operating transfers.

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

K. ELIMINATIONS AND RECLASSIFICATIONS

In the process of aggregating data for the statement of net assets and the statement of activities, some amounts reported as interfund activity and balances in the fund financial statements were eliminated or reclassified. Interfund receivables and payable were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities.

2. DEPOSITS AND INVESTMENTS

Deposits

<u>Deposit type</u>	<u>Bank Balances</u>	<u>Reported Amount</u>
Cash-demand deposits	\$ 378,104	\$ 339,798
Cash-nonnegotiable certificates of deposit	<u>461,988</u>	<u>461,988</u>
Totals	<u>\$ 840,092</u>	<u>\$ 801,786</u>

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT**
Jennings, Louisiana

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank.

Custodial credit risk is the risk that in the event of a bank failure, the District Attorney's deposits may not be returned to it. The District Attorney's deposit policy for custodial credit risk requires that all uninsured deposits must be secured with acceptable collateral as defined in LRS 38:1221 valued at market. As of December 31, 2008, the District Attorney had deposits (collected bank balance totaling \$840,092. Of these bank deposit balances, none were exposed to custodial credit risk.

Even though pledged securities are considered subject to custodial credit risk under the provisions of GASB Statement 40, *Deposits and Investment Risk Disclosures*, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited fund upon demand.

Investments

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment</u> <u>Maturities</u> <u>(in Years)</u>
		<u>Less Than</u> <u>1 Year</u>
Louisiana Asset Management Pool (LAMP)	\$ 276,724	\$ 276,724
U.S. Treasury Bills	221,255	221,255
Govt. Money Market Account	<u>3,806</u>	<u>3,806</u>
Totals	<u>\$ 501,785</u>	<u>\$ 501,785</u>

Credit risk is defined as the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District Attorney does not have a written investment policy, but does adhere to State laws regarding allowable investments. LAMP has a Standard & Poor's Rating of AAAM. Rating for investment in U.S. Treasury Bills and Government money market account were not available.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterpart, the District Attorney will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments in external investment pools are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission. Investments in U.S. Treasury Bills and Government Money Market accounts do not require collateralization since they are statutorily permissible securities or the functional equivalent to a direct investment in statutorily permissible securities. Statutorily permissible investments are guaranteed or backed by the U.S. Treasury, the U.S. Government or one of its agencies, enterprises or instrumentalities, and therefore are not considered to be exposed to custodial credit risk.

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a7, which governs registered money market funds. The primary

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT**
Jennings, Louisiana

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, enterprises or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value. For purposes of determining participants' shares, investments are valued at amortized cost. The fair value of participants' position is the same as the value of the pool shares. LAMP is designed to be highly liquid to give its participants' immediate access to their account balances. Investments in LAMP at December 31, 2008 amounted to \$276,724 and are classified on the Statement of Net Assets as "Investments".

A reconciliation of deposits and investments as shown on the Statement of Net Assets is as follows:

Reported amount of deposits	\$ 801,786
Reported amount of investments	<u>501,785</u>
Total	<u>\$ 1,303,571</u>
Reported in financial statements:	
Government-wide	\$ 1,047,626
Fiduciary funds	<u>255,945</u>
Total	<u>\$ 1,303,571</u>

3. RECEIVABLES

Accounts receivable at year end are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Title IV-D</u>	<u>Drug Forfeiture</u>	<u>Other Funds</u>	<u>Total</u>
Due from other governments					
Fines and forfeitures	\$ 20,162	\$ -	\$ -	\$ -	\$ 20,162
LACE program	23,525	-	-	-	23,525
Operating subsidies	24,314	-	-	-	24,314
Title IV-D administrative	-	-	-	-	-
Payments	-	7,697	-	-	7,697
Less allowance for uncollectible	-	-	-	-	-
Interest Receivable	136	100	2,343	-	2,579
	<u>\$ 68,137</u>	<u>\$ 7,797</u>	<u>\$ 2,343</u>	<u>\$ -</u>	<u>\$ 78,277</u>

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT**
Jennings, Louisiana

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008

4. INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at year end were as follows:

Fund Due to	Due From				Total
	General Fund	Title IV-D	Drug Forfeiture	Other Funds	
General	\$ -	\$ -	\$ 12,500	\$ 1,300	\$ 13,800
Drug Forfeiture	-	-	-	-	-
Worthless Check	10,000	-	20,000	-	30,000
Pretrial Intervention	-	-	1,000	-	1,000
	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 33,500</u>	<u>\$ 1,300</u>	<u>\$ 44,800</u>

All remaining balances resulted from the timing lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

5. CAPITAL ASSETS

	Beginning Balance	Additions	Deletions	Ending Balance
Vehicles	\$ 53,236	\$ -	\$ -	\$ 53,236
Improvements	69,555	-	-	69,555
Equipment and furniture	141,569	1,829	-	143,398
Other	7,569	-	-	7,569
Total	<u>\$ 271,929</u>	<u>\$ 1,829</u>	<u>\$ -</u>	<u>\$ 273,758</u>
Less accumulated depreciation for:				
Vehicles	\$ 28,758	\$ 10,647	\$ -	\$ 39,405
Improvements	51,683	2,627	-	54,310
Equipment and furniture	113,335	9,418	-	122,753
Other	6,545	75	-	6,620
Total accumulated depreciation	<u>\$ 200,321</u>	<u>\$ 22,767</u>	<u>\$ -</u>	<u>\$ 223,088</u>
Capital assets, net	<u>\$ 71,608</u>	<u>\$ (20,938)</u>	<u>\$ -</u>	<u>\$ 50,670</u>

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT**
Jennings, Louisiana

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

6. PENSION PLANS

A. Louisiana District Attorney's Retirement System

Plan Description. The District Attorney and assistant District Attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, a minimum, the amount paid by the state for assistant District Attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year retiring below the age of 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3 percent benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, no to exceed 100 per cent of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5 percent of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 100 percent of the average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

Funding Policy. Plan members are required by state statute to contribute 7.0 percent of their annual covered salary and the District Attorney is required to contribute at an actuarially determined rate. The current rate is 0.00 percent of annual covered payroll. Contributions to the System also include .2 percent of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the result of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the years ending December 31, 2008, 2007, and 2006 were \$0, \$3,229, and \$12,498, respectively, equal to the required contributions for each year.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT
Jennings, Louisiana**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

B. Parochial Employees' Retirement System of Louisiana (PERS)

Plan Description. Substantially all employees, exclusive of the District Attorney and the assistant District Attorneys of the District Attorney's office are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All participating employees of the District Attorney are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds are eligible to participate in the System. As of January 1, 1997, elected officials, except coroners, justices of the peace and parish presidents, may no longer join the retirement system. Those elected officials enrolled as of January 1, 1997 will maintain membership as long as they hold office. Effective July 1, 1997, new employees age 55 and older and who have 40 quarters or more of social security participation have an option to join the parochial system. New employees meeting the age and social security criteria have up to 90 days from the date of hire to elect to participate. Under Plan A, employees who were hired prior to January 1, 2007, may retire at or after age 65 with at least 7 years of credited service, at age 60 with at least 10 years of credited service, at or after age 55 with 25 years of credited service, or at any age with at least 30 years of credited service and employees who were hired after January 1, 2007, may retire at age 67 with at least 7 years of credited service, at age 62 with at least 10 years of credited service, or at age 55 with at least 30 years of credited service, are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average compensation for each year of creditable service. However, for those employees who were members of the supplemental plan only prior to January 1, 1980, the benefit is equal to one percent of final average compensation plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1980 plus 3 percent of final-average salary for each year of service credited after the revision date. Final-average compensation is defined as the average of the highest consecutive or 36 months salary for members hired prior to January 1, 2007. For members hired January 1, 2007 and later, final average compensation shall be defined as the average of the highest consecutive 60 months salary. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The system issues an annual publicly available report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System of Louisiana, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Funding Policy. Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the District Attorney of the Thirty-First Judicial District is required to contribute at a statutory rate based on actuarially determined computations. The current rate is 5.5% of covered payroll. Contributions to the System also include one-fourth of one percent of the taxes shown to be collectible (except for Orleans and East Baton Rouge parishes) by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the District Attorney of the Thirty-First Judicial District are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the result of the valuation for the prior fiscal year. The District Attorney of the Thirty-First Judicial District's contribution to the System under Plan A for the year ending December 31, 2008, 2007, and 2006 was \$40,469, \$41,595, and \$34,969, respectively, equal to the required contribution for each year.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT
Jennings, Louisiana**

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

6. CONTINGENCIES

The District Attorney participates in a number of federal and state financial assistance programs. These programs are subject to further financial and compliance audits by the grantor agencies. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. Based on prior experience, the District Attorney feels such amounts, if any, would be immaterial to the financial statements.

7. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The following individual funds had actual expenditures over budgeted appropriations for the year ended December 31, 2008:

<u>Fund</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Unfavorable Variance</u>
Drug Forfeiture	\$ 44,250	\$ 67,217	\$ 71,200	\$ 3,983

All of the above unfavorable variance were funded by either current year excess of revenues over budgeted amounts or prior year fund balances.

8. ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES

The Jefferson Davis Parish Police Jury's General Fund and Criminal Court Fund, and the State of Louisiana pay a portion of the salaries and benefits of the District Attorney's office. These on-behalf payments have been recorded in the accompanying financial statements, in accordance with Governmental Accounting Standards Board Statement 24 as intergovernmental revenues and expenditures as follows:

Intergovernmental Revenues:	
State	\$ 219,154
Parish	<u>338,525</u>
Total	<u>\$ 557,679</u>
Expenditures:	
Salaries and related benefits	<u>\$ 557,679</u>

The above amounts include \$0 paid to the District Attorneys Retirement System and \$40,694 paid to the Parochial Employees' Retirement System of Louisiana for pension contributions for the District Attorney's employees.

**DISTRICT ATTORNEY OF THE THIRTY-FIRST
JUDICIAL DISTRICT**
Jennings, Louisiana

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2008**

9. RELATED PARTY TRANSACTIONS

Certain operating expenditures of the District Attorney's office have been reimbursed by the Parish Police Jury, as required by Louisiana law, and are included in the accompanying financial statements as expenditures. The reimbursements paid by the Police Jury are recorded as intergovernmental revenue in the accompanying financial statements. These expenditures include among other things the provision of office facilities including utilities and insurance. These expenditures have been recorded in the financial statements as follows:

Salaries and related benefits	\$ 338,525
Communications	21,126
Office Supplies	66,158
Other Expenditures	11,463
Capital Outlay	-
Total	<u>\$ 437,272</u>

Accounts receivable for related amounts at year end amount to \$24,217.

10. RISK MANAGEMENT

The District Attorney's office is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District Attorney carries commercial insurance for errors and omissions. All other risks of loss are covered by commercial insurance provided by the Police Jury. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Required Supplemental Information

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
GENERAL FUND
Budgetary Comparison Schedule
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Commissions on fines and forfeitures	\$ 360,000	\$ 380,000	\$ 341,971	\$ (38,029)
Intergovernmental revenues:				
Federal	-	-	-	-
State	40,000	250,000	266,904	16,904
Parish	650,000	720,000	692,831	(27,169)
Charges for services	-	-	-	-
Interest earnings	17,000	8,000	8,281	281
Other revenues	-	600	500	(100)
Total revenues	<u>\$ 1,067,000</u>	<u>\$ 1,358,600</u>	<u>\$ 1,310,487</u>	<u>\$ (48,113)</u>
EXPENDITURES				
Current:				
General government-Judicial				
Salaries and related benefits	\$ 678,000	\$ 910,000	\$ 903,648	\$ 6,352
Advertising, dues and subscriptions	14,790	14,500	11,324	3,176
Communications	60	31,000	29,268	1,732
Repairs and maintenance	13,000	17,500	15,015	2,485
Professional services	39,600	50,000	39,132	10,868
Insurance	104,000	10,000	8,082	1,918
Office supplies	5,700	62,000	75,818	(13,818)
Operating supplies	12,500	2,500	1,715	785
Travel and professional development	60,000	1,500	4,093	(2,593)
Other expenditures	2,000	6,500	9,124	(2,624)
Intergovernmental expenditures:				
Distributions to other governments-LACE	190,700	275,000	245,970	29,030
Distributions to other agencies	-	-	-	-
Capital outlay	-	19,500	1,829	17,671
Total expenditures	<u>\$ 1,120,350</u>	<u>\$ 1,400,000</u>	<u>\$ 1,345,018</u>	<u>\$ 54,982</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ (53,350)</u>	<u>\$ (41,400)</u>	<u>\$ (34,531)</u>	<u>\$ 6,869</u>
OTHER FINANCING SOURCES (Uses)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCE	<u>\$ (53,350)</u>	<u>\$ (41,400)</u>	<u>\$ (34,531)</u>	<u>\$ 6,869</u>
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	<u>291,811</u>	<u>291,811</u>	<u>291,811</u>	<u>-</u>
FUND BALANCE (Deficit) AT END OF YEAR	<u>\$ 238,461</u>	<u>\$ 250,411</u>	<u>\$ 257,280</u>	<u>\$ 6,869</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
SPECIAL REVENUE FUNDS
TITLE IV-D PROGRAM FUND
Budgetary Comparison Schedule
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues:				
Federal	\$ 59,797	\$ 62,707	\$ 62,024	\$ (683)
State	32,199	33,765	31,951	(1,814)
Charges for services	-	-	-	-
Interest earnings	-	-	484	484
Total revenues	<u>\$ 91,996</u>	<u>\$ 96,472</u>	<u>\$ 94,459</u>	<u>\$ (2,013)</u>
EXPENDITURES				
Current:				
General government-Judicial				
Salaries and related benefits	\$ 88,790	\$ 93,266	\$ 90,249	\$ 3,017
Advertising, dues and subscriptions	-	-	-	-
Communications	-	-	1,662	(1,662)
Rentals	1,800	1,800	-	1,800
Office supplies	800	800	244	556
Operating supplies	-	-	-	-
Travel and professional development	606	606	-	606
Other expenditures	-	-	-	-
Intergovernmental expenditures:				
Distributions to Police Jury	-	-	-	-
Total expenditures	<u>\$ 91,996</u>	<u>\$ 96,472</u>	<u>\$ 92,155</u>	<u>\$ 4,317</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,304</u>	<u>\$ 2,304</u>
OTHER FINANCING SOURCES (Uses)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,304</u>	<u>\$ 2,304</u>
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	<u>42,099</u>	<u>42,099</u>	<u>42,099</u>	<u>-</u>
FUND BALANCE (Deficit) AT END OF YEAR	<u>\$ 42,099</u>	<u>\$ 42,099</u>	<u>\$ 44,403</u>	<u>\$ 2,304</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
SPECIAL REVENUE FUNDS
DRUG FORFEITURE FUND
Budgetary Comparison Schedule
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Commissions on fines and forfeitures	\$ 11,233	\$ 56,840	\$ 57,118	\$ 278
Interest earnings	9,858	12,900	20,365	7,465
Total revenues	<u>\$ 21,091</u>	<u>\$ 69,740</u>	<u>\$ 77,483</u>	<u>\$ 7,743</u>
EXPENDITURES				
Current:				
General government-Judicial				
Advertising, dues and subscriptions	\$ 15,000	\$ 25,012	\$ 27,881	\$ (2,869)
Professional services	-	-	3,755	(3,755)
Office supplies	-	4,800	213	4,587
Operating supplies	850	-	3,277	(3,277)
Travel and professional development	1,400	-	844	(844)
Other expenditures	27,000	37,405	35,230	2,175
Intergovernmental expenditures:				
Distributions to other governments-LACE	-	-	-	-
Distributions to Police Jury	-	-	-	-
Distributions to other agencies	-	-	-	-
Total expenditures	<u>\$ 44,250</u>	<u>\$ 67,217</u>	<u>\$ 71,200</u>	<u>\$ (3,983)</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ (23,159)</u>	<u>\$ 2,523</u>	<u>\$ 6,283</u>	<u>\$ 3,760</u>
OTHER FINANCING SOURCES (Uses)				
Operating transfers in	\$ -	\$ -	\$ -	\$ -
Operating transfers out	-	-	-	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCE	<u>\$ (23,159)</u>	<u>\$ 2,523</u>	<u>\$ 6,283</u>	<u>\$ 3,760</u>
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	<u>675,867</u>	<u>675,867</u>	<u>675,867</u>	<u>-</u>
FUND BALANCE (Deficit) AT END OF YEAR	<u><u>\$ 652,708</u></u>	<u><u>\$ 678,390</u></u>	<u><u>\$ 682,150</u></u>	<u><u>\$ 3,760</u></u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT

Notes to Budgetary Comparison Schedules

For the Year Ended December 31, 2008

A. BUDGETARY PRACTICES

General Budget Practices The District Attorney follows the following procedures in establishing budgetary data reported in the accompanying budgetary comparison schedule:

Pursuant to the Louisiana Government Budget Act (LSA-RS 36:1301-1314), the District Attorney is required to adopt an annual budget no later than fifteen days prior to the beginning of each fiscal year.

Each year prior to December 15th, the District Attorney develops a proposed annual budget for the general fund and all special revenue funds. The operating budget includes proposed expenditures and the means of financing them. The proposed budget is advertised as available for public inspection at least 10 days prior to final adoption simultaneously with a notice of the date of public hearing. At the conclusion of the public hearing the budget is adopted by the District Attorney through a formal budget resolution.

Appropriations (unexpended budget balances) lapse at end of fiscal year.

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed.

Formal budget integration (within the accounting records) is not employed as a management control device. All budgets are controlled at the object level. Budget amounts included in the accompanying financial statements include the original budget and all subsequent amendments. All budget revisions are approved by the District Attorney.

Budget Basis of Accounting All governmental fund budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Legally, the District Attorney cannot budget total expenditures and other financing uses which would exceed total budgeted revenues and other financing sources including beginning fund balance. State statutes require the District Attorney to amend the budgets to prevent overall projected revenues, expenditures, or beginning fund balance from causing an adverse budget variance of five percent or more in an individual fund. The District Attorney approves budgets at the object level and management is allowed to transfer amounts between line items within an object.

B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL MAJOR FUNDS

The following budgeted major funds had actual expenditures over budgeted expenditures for the fiscal year:

Major Fund	Final Budget	Actual	Unfavorable Variance
Drug Forfeiture	\$ 67,217	\$ 71,200	\$ 3,983

Reasons for unfavorable variance:

General fund variance was due primarily to higher than anticipated salaries and benefits and distributions of LACE to other governments. Drug forfeiture special revenue fund variance was due to higher than anticipated advertising expenses for drug education and promotion programs. Worthless Check Fund special revenue fund variance was due to higher than anticipated travel and professional development expenses.

Supplemental Information

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS
Combining Balance Sheet
December 31, 2008

	Worthless Check Fund	Pretrial Intervention Fund	Total
ASSETS			
Cash	\$ 2,907	\$ 17,023	\$ 19,930
Investments	26,963	-	26,963
Receivables	-	-	-
Due from other funds	30,000	1,000	31,000
TOTAL ASSETS	<u>\$ 59,870</u>	<u>\$ 18,023</u>	<u>\$ 77,893</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Salaries and wages payable	-	-	-
Payroll deductions, withholdings, and accrued salaries payable	-	-	-
Due to other governments	-	-	-
Deferred revenue	-	-	-
Due to other funds	-	1,300	1,300
Total Liabilities	<u>\$ -</u>	<u>\$ 1,300</u>	<u>\$ 1,300</u>
FUND BALANCES			
Unreserved-undesignated	<u>\$ 59,870</u>	<u>\$ 16,723</u>	<u>\$ 76,593</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 59,870</u>	<u>\$ 18,023</u>	<u>\$ 77,893</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
NONMAJOR SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2008

	Worthless Check Fund	Pretrial Intervention Fund	Total
REVENUES			
Commissions on fines and forfeitures	\$ 25,696	\$ -	\$ 25,696
Intergovernmental revenues:			
Federal	-	-	-
State	-	-	-
Charges for services	-	29,265	29,265
Use of money and property	491	-	491
Other revenues	-	-	-
Total Revenues	<u>\$ 26,187</u>	<u>\$ 29,265</u>	<u>\$ 55,452</u>
EXPENDITURES			
Current:			
General government-Judicial			
Salaries and related benefits	\$ -	\$ -	\$ -
Advertising, dues and subscriptions	-	-	-
Communications	-	-	-
Repairs and maintenance	-	-	-
Professional services	9,091	16,900	25,991
Insurance	-	-	-
Office supplies	49	-	49
Operating supplies	-	-	-
Travel and professional development	-	-	-
Other expenditures	12,307	381	12,688
Intergovernmental expenditures:			
Distributions to other agencies	-	-	-
Capital outlay	-	-	-
Total Expenditures	<u>\$ 21,447</u>	<u>\$ 17,281</u>	<u>\$ 38,728</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 4,740	\$ 11,984	\$ 16,724
OTHER FINANCING SOURCES (Uses)			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET CHANGE IN FUND BALANCE	\$ 4,740	\$ 11,984	\$ 16,724
FUND BALANCE (Deficit) AT BEGINNING OF YEAR	55,130	4,739	59,869
FUND BALANCE (Deficit) AT END OF YEAR	<u>\$ 59,870</u>	<u>\$ 16,723</u>	<u>\$ 76,593</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
AGENCY FUNDS
Combining Balance Sheet
December 31, 2008

	Escrow Fund	Drug Asset Seizure Fund	Worthless Checks Escrow Fund	Total
ASSETS				
Cash	\$ 34,053	\$ 207,563	\$ 14,329	\$ 255,945
Receivables:				
Other	-	-	-	-
TOTAL ASSETS	<u>\$ 34,053</u>	<u>\$ 207,563</u>	<u>\$ 14,329</u>	<u>\$ 255,945</u>
LIABILITIES				
Due to others	\$ 34,053	\$ 207,563	\$ 14,329	\$ 255,945
TOTAL LIABILITIES	<u>\$ 34,053</u>	<u>\$ 207,563</u>	<u>\$ 14,329</u>	<u>\$ 255,945</u>

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
AGENCY FUNDS
Schedule of Changes in Deposits due Other
December 31, 2008

	Escrow Fund	Drug Asset Seizure Fund	Worthless Checks Escrow Fund	Total
Balance at Beginning of Year	<u>\$ 33,657</u>	<u>\$ 321,315</u>	<u>\$ 7,122</u>	<u>\$ 362,094</u>
Additions:				
Forfeitures	\$ -	\$ -	\$ -	\$ -
Restitution collected	31,092	-	169,635	200,727
Funds seized and auction proceeds	-	186,499	-	186,499
Interest earned	-	902	-	902
Total Additions	<u>\$ 31,092</u>	<u>\$ 187,401</u>	<u>\$ 169,635</u>	<u>\$ 388,128</u>
Deductions:				
Distributed to victims	\$ 30,547	\$ -	\$ 130,751	\$ 161,298
Distributed to defendants	-	12,922	-	12,922
Distributed to sheriff	-	22,563	5,981	28,544
Distributed to district attorney	149	57,244	25,696	83,089
Distributed to criminal court fund	-	57,118	-	57,118
Distributed to indigent defender board	-	-	-	-
Distributed to state police	-	-	-	-
Proceedings and forfeiture expenses	-	151,306	-	151,306
Total deductions	<u>\$ 30,696</u>	<u>\$ 301,153</u>	<u>\$ 162,428</u>	<u>\$ 494,277</u>
Balance at End of Year	<u>\$ 34,053</u>	<u>\$ 207,563</u>	<u>\$ 14,329</u>	<u>\$ 255,945</u>

The accompanying notes are an integral part of this statement.

**Other Reports Required by
Governmental Auditing Standards**

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS***

To the District Attorney of the Thirty-First Judicial District
Jennings, Louisiana

I have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of District Attorney of the Thirty-First Judicial District, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended December 31, 2008, which collectively comprise the District Attorney of the Thirty-First Judicial District's basic financial statements and have issued my report thereon dated June 5, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the District Attorney of the Thirty-First Judicial District's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District Attorney's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the District Attorney's internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, I identified certain deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned function, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District Attorney's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District Attorney's financial statements that is more than inconsequential will not be prevented or detected by the District Attorney's internal control. I consider deficiency 2008-3 described in the accompanying corrective action plan for current year audit findings to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District Attorney's internal control.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, I believe that the significant deficiency described above is not a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District Attorney of the Thirty-First Judicial District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The District Attorney's responses to the findings identified in my audit are described in the accompanying corrective action plan for current year audit findings. I did not audit the District Attorney's responses and, accordingly, I express no opinion on them.

This report is intended solely for the information and use of management, others within the entity, the Legislative Auditor, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, under the provisions of Louisiana Revised Statutes 24:513 and 44:6, this report is a matter of public record and its distribution is not limited.

Edward L. Krielow
Certified Public Accountant

Jennings, Louisiana
June 5, 2009

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT
SCHEDULE OF FINDINGS AND RESPONSES
For the Year Ended December 31, 2008

SECTION I - SUMMARY OF AUDITOR'S RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of the District Attorney of the Thirty-First Judicial District.
2. One control deficiency was disclosed during the audit of the financial statements as is reported in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instance of noncompliance material to the financial statements of the District Attorney of the Thirty-First Judicial District were disclosed during the audit.
4. Since the District Attorney of the Thirty-First Judicial District did not require a Single Audit, a report on reportable conditions concerning internal control over major federal award programs was not applicable.
5. Since the District Attorney of the Thirty-First Judicial District did not require a Single Audit, an auditor's report on compliance for the major federal award programs was not applicable.
6. Since the District Attorney of the Thirty-First Judicial District did not require a Single Audit, a report of audit findings relative to the major federal award programs was not applicable.
7. A management letter was not issued.
8. The programs tested as major programs included:

<u>CFDA No.</u>	<u>Program Name</u>
Not applicable	Not applicable
9. The threshold used for distinguishing between Type A and B federal award programs was not applicable.
10. A statement as to whether the auditee qualified as a low-risk auditee under OMB Circular Q-133 was not applicable.

SECTION II - INTERNAL CONTROL AND COMPLIANCE FINDINGS

Current Year Findings:

See management's corrective action plan for current year audit findings

Prior Year Findings:

See management's summary schedule of prior audit findings

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT

**Management's Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2008**

Ref. No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken
2007-1	2007	A review of travel and entertainment expenses for the year ended December 31, 2007 disclosed approximately \$47,759 that appear to be excessive, have no business purpose and/or not properly documented.	Yes	A new credit card policy was implemented that requires an itemized receipt, the name of each person attending the meal or function, a description of the business purpose, and the cost that should be commensurate with the benefit to the office.
2007-2	2007	A review of office supplies, general supplies and miscellaneous expenses for the year ended December 31, 2007 disclosed approximately \$56,767 was donated to nonprofit organizations and other government entities without supporting documentation indicating the public purpose. This may be in noncompliance with Article VII Section 14 of the Louisiana Constitution which prohibits the donation of public funds and property without an authorized public purpose. (Repeated)	Partially	See current year finding 2008-1.
2007-3	2007	The District's audit report was not submitted to the Legislative Auditor within six month from the end of its fiscal year as prescribed by LSA 24:513(5)(a).	Yes	Management is aware of the filing requirement and does not anticipate delinquent filing in the future.
2007-4	2006	Segregation of Duties - Certain personnel perform accounting duties in the cash area which under internal control standards are considered incompatible activities. (Repeated)	No	Management is aware of the lack of segregation of duties, however, due to limited personnel no change in present duties is planned.

DISTRICT ATTORNEY OF THE THIRTY-FIRST JUDICIAL DISTRICT

Management's Corrective Action Plan for Current Year Audit Findings
For the Year Ended December 31, 2008

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person</u>	<u>Anticipated Completion Date</u>
2008-1	A review of expenses paid for and/or donated to nonprofit organizations and other government entities for the year ended December 31, 2008 disclosed \$2,522 was expended without proper supporting documentation indicating the public purpose and may be in violation of Article VII Section 14 of the Louisiana Constitution. This is substantially less than the finding in 2007 as procedures have been implemented to obtain cooperative endeavor agreements from some entities and documentation for other expenditures has been improved. (Repeat)	The District Attorney acknowledges the need for more supporting documentation on expenses incurred in this fund and agrees that this office will make an effort to obtain proper supporting documentation. Moreover, donations or sponsorships of activities that do not directly benefit the District Attorney's office or the criminal justice system will be eliminated. Please note that most, if not all, of the items noted by the auditor were incurred before the audit report last year; therefore, the District Attorney was not aware that there was a lack of proper supporting documentation at that time.	Michael Cassidy	Immediately
2008-2	A review of advertising and promotions expenses for the year ended December 31, 2008 disclosed \$1,777 in expenditures that did not clearly document the public purpose and/or benefit to the District Attorney's office.	The District Attorney agrees that more effort will be made to obtain proper supporting documentation that indicates that the advertising and promotion expenses have a public purpose and/or benefit the District Attorney's office.	Michael Cassidy	Immediately
2008-3	Certain personnel perform accounting duties in the cash area which under internal control standards are considered incompatible activities. (Repeat)	Management is aware of the lack of segregation of duties, however, due to limited personnel no change in present duties is planned.	Michael Cassidy	None